



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

MS-O

March 9, 2007

Joseph W. Guilday, Treasurer  
Society For Relief of Distressed and  
Decayed Pilots Political Action Committee  
c/o T.J. Tumola  
Duane Morris LLP  
30 South 17<sup>th</sup> Street  
Philadelphia, PA 19103

Identification Number: C00240457

Reference: Change in Filing Frequency

Dear Mr. Guilday:

The Commission has received notification of your request, dated 1/2/2007, to change from a monthly filer to a quarterly filer of receipts and disbursements. Please note that during years that have no scheduled federal election, quarterly filers are required only to file semi-annually. Please be advised that under Section 104.5(c) of the Commission regulations, a committee may change its filing frequency no more than once per calendar year. A reporting schedule is provided below for the 2007 calendar year.

Report Type	Coverage Dates	Report Due For Filing
Mid-Year Report	1/1/07-6/30/07	July 31, 2007
Year End Report	7/1/07-12/31/07	January 31, 2008

If you have any further questions, please contact Kim Doughty in the Reports Analysis Division on the toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). Her local number is (202) 694-1151.

Sincerely,

Patricia Carmona  
Chief, Compliance Branch  
Reports Analysis Division

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